



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

വാല്യം 14  
Vol. XIV

തിരുവനന്തപുരം,  
ശനി  
Thiruvananthapuram,  
Saturday

2025 ഫെബ്രുവരി 15  
15th February 2025  
1200 കുംഭം 3  
3rd Kumbham 1200  
1946 മാഘം 26  
26th Magha 1946

നമ്പർ  
No. 569

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.26/2025/TD.

*Dated, Thiruvananthapuram, 15th February, 2025  
3rd Kumbham, 1200.*

**S. R. O. No. 170/2025**

In exercise of the powers conferred by sub-section (3) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala on the recommendations of the Council, hereby make the following further amendments in the notification issued under G.O.(P) No.74/2017/TAXES. dated 30<sup>th</sup> June, 2017 and published as S.R.O. No. 372/2017 in the Kerala Gazette



Extraordinary No.1362 dated 30<sup>th</sup> June, 2017, namely:-

### AMENDMENT

In the said notification, in the Table, -

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 16<sup>th</sup> day of January, 2025.

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per sub-section (3) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, have notified the categories of supply of goods or services or both on which the tax shall be paid on reverse charge basis as per the notification issued under G.O.(P) No.74/2017/TAXES. dated 30<sup>th</sup> June, 2017 and published as S.R.O. No.372/2017 in the Kerala Gazette Extraordinary No.1362 dated 30<sup>th</sup> June, 2017. Now, on the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to bring certain amendments in the said notification.

The notification is intended to achieve the above object.

